

810-5-1-.441 Applicant's Responsibility to Timely File Complete Application for Apportioned Registration.

(1) The Commissioner of Revenue is aware that an applicant for apportioned registration cannot remit payment for apportionable fees until said fees have been determined by the Department of Revenue, therefore, the following procedures are adopted as a fair and equitable policy for the submission and payment of registration fees under the International Registration Plan.

~~(1)~~ (2) It is the applicant's responsibility to properly complete all forms and to submit all documents necessary to register vehicles under apportioned registration agreements. If necessary information is missing from submitted applications, ~~the applicant may be telephoned collect, or the application may be returned~~ the application will be rejected as incomplete.

~~(2)~~ (3) Applications rejected as incomplete will not be considered as received until completed and returned to the Department of Revenue. ~~For example, one buys a tractor on May 1, and submits an application which is rejected and returned. The applicant completes the application and returns it to the Department of Revenue. The application is received and accepted on May 15. The applicant would then be billed registration fees plus applicable penalty and interest charges in that an acceptable application was not received within ten days of purchase.~~

~~(3)~~ (4) Merely filing an International Registration Plan application does not constitute authorization to operate an apportionable vehicle. It is necessary for the applicant to secure either permanent or temporary authorization before legally operating any relevant vehicle.

(5) Upon receipt of the complete application, the Department of Revenue will compute registration fees based upon the date the vehicle was purchased or leased. An International Registration Plan billing notice will be prepared and provided to the applicant. In the event that the vehicle delivery date is later than the date of purchase, the applicant shall attach a sworn, notarized statement to the application giving the date of delivery.

~~(4)~~ (6) Payment for International Registration Plan billings are due upon receipt and fees must be received by the Department of Revenue within ten (10) days of the billing date, except for the billings for apportioned license plate renewals ~~during the date of October 1 through November 20 each year. If payments are not timely received, penalty and interest charges will be due.~~ Payment for license plate renewal billings must be received by the expiration date of the registrant's assigned renewal month.

(7) Alabama law (§32-6-65) requires that a penalty be assessed for the delinquent registration of a motor vehicle.

(8) Alabama law (§40-12-10) requires that interest on delinquent license tax and registration fees levied on motor vehicles shall be charged beginning after the period allowed for registration or renewal.

**(9) International Registration Plan billings should be paid using certified funds. Certified funds include, but are not limited to the following:**

- (a) Cashiers check;**
- (b) Money order;**
- (c) Certified bank check;**
- (d) Credit card;**
- (e) Debit card;**
- (f) Wire service instrument; or**
- (g) Cash. Cash payments should only be made in person.**

**(10) If personal or company checks are submitted for payment of apportioned registration fees, the license plates and cab cards will not be issued until thirty (30) days after the remittance has been deposited.**

**(11) Personal or company checks will be accepted as payment for apportioned registration fees if the registrant has filed a surety bond with the Department of Revenue. The bond shall be in such form and amount as approved by the department, and shall be executed by a surety company licensed and duly authorized to do business in Alabama. Such bond shall be payable to the Alabama Department of Revenue.**

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Authority: §§**40-2A-7(a)(5), 32-6-56, 32-6-61, 32-6-65, 40-12-10 and 40-12-260**), Code of **Alabama 1975**

History: